IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORIGINAL SIDE.

WRIT PETITION NO. 1420 OF 1990.

Lalit Ramchandra Ravani. ..Petitioner.
vs.
Union of India & ors. ..Respondents.

None for the petitioner.
Shri A.J. Rana, Senior Counsel with Smt. N.V. Masurkar for the respondents.

CORAM: V.C.DAGA &
J.P.DEVADHAR,JJ.
DATED: 06-04-2005.

P.C.

1. None for the petitioner.

2 We, with the assistance of Shri Rana, learned Senior Counsel went through the petition, the impugned order and the documents filed on record. We also heard him on merits.

3. Petitioner has filed this petition against refusal to reassess the bills of entry resulting in refusing to grant benefit of the exemption notification No.224/85 dated 9.7.1985 read with notification No. 108/85 dated 1.3.1989, as amended from time to time.

4. At the time of admission of this petition, this Court on 2.5.1990 was pleased to issue Rule, and by way of interim order directed release of the goods subject to petitioner's furnishing undertaking to produce end use certificate as indicated in the order. Bills of Entry were reassessed provisionally in terms of interim order granting benefit of notification No. 224/85 dated 9.7.1985 and notification No. 108/89 dated 1.3.1989 as amended from time to time and goods were released in favour of the petitioner.

5. In view of the aforesaid facts, since goods have been already released and now what remains is the final assessment by the department. Since goods are already released, we permit the department to complete assessment with direction to grant exemption subject to petitioner's producing end use certificate.

6. In the above view Rule is made absolute in terms of this order with no order as to costs.

(J.P.DEVADHAR,J.) (V.C.DAGA,J.)

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